

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Frankton-Lapel Community Schs (5245)

Frankton-Lapel Community Schs (5245)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$7,313,221	\$7,379,098	\$7,585,514	\$7,666,825	1%	1%
Noncertified Salaries (120)	\$828,233	\$745,643	\$734,482	\$620,811	-7%	-15%
Social Security-Certified Employee Retirement (212)	\$544,260	\$541,935	\$561,776	\$565,003	1%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$511,744	\$439,335	\$460,578	\$496,151	-1%	8%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$644,510	\$546,297	\$498,875	\$457,231	-8%	-8%
Textbooks (630)	\$134,250	\$539,371	\$259,829	\$308,088	23%	19%
Pre-2008 object code - temporary salaries (header) (130)	\$128,578	\$166,468	\$148,570	\$140,362	2%	-6%
Operational Supplies (611)	\$156,123	\$124,069	\$129,384	\$121,691	-6%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$115,930	\$84,091	\$89,741	\$86,232	-7%	-4%
Equipment (730)	\$62,623	\$129,114	\$220,404	\$76,200	5%	-65%
Dues and Fees (810)	\$61,915	\$60,713	\$68,954	\$61,110	0%	-11%
Social Security-Noncertified Employee Retirement (211)	\$63,511	\$55,647	\$55,110	\$45,898	-8%	-17%
Public Employees Retirement Fund (214)	\$17,655	\$27,494	\$27,330	\$32,154	16%	18%
Transfer Tuition - Other (569)	\$17,878	\$6,278	\$4,609	\$14,671	-5%	218%
Other General Supplies (615, 660 to 689)	\$10,000	\$10,000	\$10,500	\$10,123	0%	-4%
Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$9,866	N/A	N/A
Travel (580)	\$6,321	\$6,196	\$9,568	\$6,926	2%	-28%
Food Purchases (614)	\$4,142	\$4,033	\$3,808	\$5,341	7%	40%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$0	\$2,624	N/A	N/A
Library Books (640)	\$5,373	\$1,034	\$378	\$2,134	-21%	465%
Other Purchased Professional and Technical Services (319)	\$0	\$500	\$0	\$1,066	N/A	N/A
Miscellaneous Objects (876 to 899)	\$8,392	\$3,335	\$6,564	\$918	-42%	-86%
Other Purchased Services (593)	-\$4,569	\$0	\$0	\$0	N/A	N/A
Purchased Professional and Technical Data Processing Services (316)	\$5,000	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	-\$3,083	\$0	\$5,360	\$0	N/A	-100%
Seldom or Non-Recurring Purchases (873)	\$1,500	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$10,633,507	\$10,870,652	\$10,881,332	\$10,731,424	0%	-1%
Student Instructional Support						
Certified Salaries (110)	\$945,987	\$957,167	\$977,244	\$1,061,648	3%	9%
Noncertified Salaries (120)	\$385,861	\$397,705	\$403,530	\$400,548	1%	-1%
Social Security-Certified Employee Retirement (212)	\$70,099	\$68,571	\$72,253	\$78,613	3%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$59,815	\$45,065	\$49,248	\$57,871	-1%	18%
Public Employees Retirement Fund (214)	\$40,765	\$36,772	\$38,153	\$39,956	0%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$38,235	\$31,740	\$32,226	\$32,797	-4%	2%

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Frankton-Lapel Community Schs (5245)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Social Security-Noncertified Employee Retirement (211)	\$27,678	\$28,674	\$29,287	\$29,098	1%	-1%
Operational Supplies (611)	\$21,659	\$40,803	\$16,165	\$23,124	2%	43%
Travel (580)	\$13,688	\$21,706	\$26,247	\$21,021	11%	-20%
Dues and Fees (810)	\$1,826	\$7,114	\$8,101	\$4,910	28%	-39%
Purchased Professional and Technical Pupil Services (313)	\$1,992	\$2,173	\$2,141	\$2,981	11%	39%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$0	\$0	\$24	N/A	N/A
Purchased Professional and Technical Statistical Services (317)	\$230	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,607,834	\$1,637,492	\$1,654,596	\$1,752,592	2%	6%
Overhead and Operational						
Noncertified Salaries (120)	\$2,045,433	\$2,048,782	\$2,017,719	\$1,995,514	-1%	-1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$2,737,222	\$3,098,063	\$3,330,739	\$1,965,350	-8%	-41%
Food Purchases (614)	\$479,986	\$509,238	\$560,594	\$532,239	3%	-5%
Operational Supplies (611)	\$439,300	\$679,080	\$437,810	\$518,253	4%	18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$350,398	\$235,808	\$178,536	\$404,439	4%	127%
Heating and Cooling for Buildings - Gas (622)	\$259,303	\$126,751	\$164,100	\$373,780	10%	128%
Other Public or Private Utility Services (419)	\$302,127	\$393,034	\$229,145	\$350,789	4%	53%
Certified Salaries (110)	\$258,887	\$234,047	\$217,058	\$215,270	-5%	-1%
Light and Power - Other than Heating and Cooling (625)	\$247,180	\$242,144	\$346,418	\$213,693	-4%	-38%
Vehicles (731)	\$337,112	\$424,363	\$84,340	\$184,185	-14%	118%
Severance/Early Retirement Pay (213)	\$153,406	\$201,002	\$188,885	\$155,802	0%	-18%
Social Security-Noncertified Employee Retirement (211)	\$151,099	\$154,174	\$152,791	\$153,854	0%	1%
Public Employees Retirement Fund (214)	\$137,372	\$109,828	\$114,389	\$138,438	0%	21%
Equipment (730)	\$24,923	\$120,341	\$128,305	\$135,882	53%	6%
Heating and Cooling for Buildings - Electricity (621)	\$124,416	\$88,018	\$207,438	\$109,571	-3%	-47%
Other Technology Hardware (746)	\$71,892	\$34,713	\$140,646	\$109,455	11%	-22%
Gasoline and Lubricants (613)	\$216,919	\$263,976	\$234,284	\$101,638	-17%	-57%
Pre-2008 object code - temporary salaries (header) (130)	\$64,667	\$85,045	\$106,165	\$84,528	7%	-20%
Other General Supplies (615, 660 to 689)	\$54,554	\$115,367	\$70,601	\$74,083	8%	5%
Utility Services Water and Sewage (411)	\$79,077	\$113,232	\$114,734	\$59,075	-7%	-49%
Purchased Professional and Technical Board of Education Services (318)	\$12,452	\$31,921	\$40,862	\$57,536	47%	41%
Telephone (531)	\$33,461	\$34,304	\$37,767	\$29,719	-3%	-21%
Utility Services Removal of Refuse and Garbage (412)	\$16,426	\$20,998	\$22,731	\$24,036	10%	6%
Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$23,500	N/A	N/A
Other Purchased Professional and Technical Services (319)	-\$563	\$6,442	\$18,403	\$20,774	N/A	13%
Social Security-Certified Employee Retirement (212)	\$23,633	\$21,354	\$20,705	\$17,501	-7%	-15%

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Frankton-Lapel Community Schs (5245)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Tires and Repairs (612)	\$8,591	\$13,029	\$18,424	\$15,646	16%	-15%
Miscellaneous Objects (876 to 899)	\$27,492	\$27,037	\$13,078	\$14,153	-15%	8%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Workers Compensation Insurance (225)	\$12,114	\$7,000	\$14,354	\$14,000	4%	-2%
Travel (580)	\$16,351	\$8,530	\$7,907	\$11,758	-8%	49%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,536	\$9,450	\$9,597	\$10,815	-2%	13%
Dues and Fees (810)	\$2,406	\$8,048	\$10,295	\$8,398	37%	-18%
Advertising (540)	\$3,082	\$4,203	\$2,412	\$5,610	16%	133%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,562	\$4,499	\$5,211	\$3,369	-15%	-35%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$3,021	\$4,266	\$4,375	\$2,713	-3%	-38%
Printing and Binding (550)	\$24,919	\$33,560	\$4,302	\$2,084	-46%	-52%
Bank Service Charges (871)	\$2,003	\$2,008	\$2,150	\$1,980	0%	-8%
Seldom or Non-Recurring Purchases (873)	\$1,000	\$2,700	\$3,925	\$1,125	3%	-71%
Technology Related Professional Development (748)	-\$16	\$3,065	\$1,200	\$800	N/A	-33%
Overtime Salaries (140)	\$702	\$393	\$437	\$593	-4%	36%
Periodicals (650)	\$354	\$358	\$394	\$468	7%	19%
Official Bond Premiums (525)	\$159	\$199	\$199	\$199	6%	0%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$180	\$45	\$0	\$95	-15%	N/A
Purchased Property Services; Rentals (440)	\$45	\$57	\$57	\$0	-100%	-100%
Unemployment compensation (230)	\$9,916	\$47,799	\$8,879	\$0	-100%	-100%
Gas - Other than Heating and Cooling (626)	\$0	\$1,036	\$0	\$0	N/A	N/A
Late Payments (872)	\$142	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$8,765,238	\$9,583,309	\$9,286,360	\$8,156,715	-2%	-12%
Nonoperational						
Redemption of Principal (831)	\$4,634,500	\$4,836,500	\$4,876,923	\$4,912,852	1%	1%
Noncertified Salaries (120)	\$203,615	\$191,090	\$203,484	\$281,816	8%	38%
Purchased Property Services; Rentals (440)	\$65,249	\$5,164	\$46,757	\$177,866	28%	280%
Certified Salaries (110)	\$74,321	\$5,165	\$66,345	\$127,610	14%	92%
Improvements Other Than Buildings (715)	\$78,218	\$84,483	\$104,207	\$101,061	7%	-3%
Operational Supplies (611)	\$221,610	\$19,985	\$157,278	\$77,530	-23%	-51%
Social Security-Noncertified Employee Retirement (211)	\$13,570	\$15,020	\$15,567	\$21,559	12%	38%
Social Security-Certified Employee Retirement (212)	\$4,230	\$395	\$4,807	\$9,681	23%	101%
Interest on Bonds or Notes (832)	\$38,716	\$43,793	\$23,451	\$9,228	-30%	-61%
Purchased Property Services; Repairs and Maintenance Services (430)	\$127,668	-\$88,483	-\$9,001	\$8,868	-49%	N/A
Other Purchased Professional and Technical Services (319)	\$185,018	\$35,219	\$7,299	\$4,909	-60%	-33%

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Equipment (730)	\$127,018	\$1,745	\$12,402	\$3,275	-60%	-74%
Public Employees Retirement Fund (214)	\$1,819	\$1,757	\$1,747	\$2,946	13%	69%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,375	\$2,200	\$1,339	\$2,014	-4%	50%
Miscellaneous Objects (876 to 899)	\$1,810	\$834	\$359	\$979	-14%	173%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$193	\$170	\$91	\$196	0%	115%
Other Purchased Services (593)	-\$2,002	\$0	\$0	\$0	N/A	N/A
Travel (580)	\$45	\$0	\$0	\$0	-100%	N/A
Telephone (531)	\$102	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$5,778,076	\$5,155,036	\$5,513,053	\$5,742,389	0%	4%
Grand Total	\$26,784,656	\$27,246,489	\$27,335,341	\$26,383,120	0%	-3%